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I hereby certify that this paper (along with any paper referred to as being strached or enclosed) is being transmitted by faceintile to the Patern and Tradamark Office, faceintile no. (571) 273-8300 at MS RCE, Commissioner for Patents, P.O. Box 1450, Alexandrie, VA 22313-1450, on the deje shown below.

Dated: March 8, 2007

Slanehre:

(Anthony Aflegirenteno)

Docket No.: IIW-032RCE

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Toshiaki Ariyoshi et al.

Application No.: 10/676,060

Filed: October 3, 2003

For: FUEL CELL

Confirmation No.: 7744

Art Unit: 1745

Examiner: M. Ruthkosky

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 8, 2006, finally rejecting claim 1, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.